

**ESTABLISHMENT OF RIGHT OF ASSIGNEE TO TAKE ACTION  
AND  
REVOCATION AND POWER OF ATTORNEY**

To the Commissioner of Patents and Trademarks:

The undersigned is empowered to act on behalf of the assignee indicated below (the "Assignee"). The original assignment of the attached application for Letters Patent for the invention in PROTECTIVE SHEET FOR LASER PROCESSING AND MANUFACTURING METHOD OF LASER PROCESSED PARTS

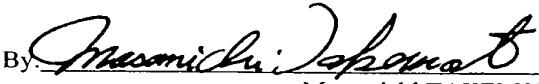
from the inventors to the Assignee is being submitted herewith for recordation by the Assignment Branch. A true copy of this Assignment is attached hereto. This Assignment represents the entire chain of title of this invention from the Inventor(s) to the Assignee. I have reviewed this Assignment, and to the best of the Assignee's knowledge and belief, the Assignee is the owner of the entire right, title, and interest in the above-referenced application.

I declare that all statements made herein of my own knowledge are true, and that all statements made upon information and belief are believed to be true, and further, that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that willful, false statements may jeopardize the validity of the application, or any patent issuing thereon.

The undersigned hereby revokes any previous powers of attorney in the subject application, and hereby appoints the registrants of Knobbe, Martens, Olson & Bear, LLP, 2040 Main Street, Fourteenth Floor, Irvine, California 92614, Telephone (949) 760-0404, Customer No. 20,995, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith. This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 C.F.R. § 3.71.

Please use Customer No. 20,995 for all communications.

Assignee: NITTO DENKO CORPORATION

By:   
Masamichi TAKEMOTO

Title: President

Address: 1-1-2, Shimohozumi, Ibaraki-shi,  
Osaka 567-8680 Japan

Dated: May 8, 2006

ASSIGNMENT

**COPY**  
**DO NOT RECORD** ENT

WHEREAS, I/WE (1) Masakatsu URAIRI,

a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan,

(2) Atsushi HINO,

a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan,

(3) Naoyuki MATSUO,

a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan,

(4) Tomokazu TAKAHASHI,

a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan,

(5) Takeshi MATSUMURA,

a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan,

(6) Syouji YAMAMOTO,

a Japanese citizen, residing at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan,

hereinafter referred to as Assignor (collectively if more than one inventor is listed above), have invented certain new and useful improvements in  
 PROTECTIVE SHEET FOR LASER PROCESSING AND MANUFACTURING METHOD OF LASER PROCESSED PARTS

the specification of which:

(a)  was executed on even date herewith;

(b)  was filed on \_\_\_\_\_ as o Application No. 0 \_\_\_\_\_

or o Express Mail No \_\_\_\_\_, as Application No. not yet known

and was amended on \_\_\_\_\_ (if applicable); or

(c)  was described and claimed in PCT International Application No. \_\_\_\_\_ filed on

\_\_\_\_\_ and as amended under PCT Article 19 on

\_\_\_\_\_ (if any) and/or under PCT Article 34 on

\_\_\_\_\_ (if any).

AND WHEREAS, NITTO DENKO CORPORATION, a Japanese corporation, with its principal place of business at 1-1-2, Shimohozumi, Ibaraki-shi, Osaka 567-8680 Japan (hereinafter referred to as Assignee) desires to acquire the entire right, title, and interest in and to the said improvements with respect to the United States of America, its territories and possessions.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Assignor hereby acknowledges that it has sold, assigned, transferred and set over, and by these presents does hereby sell, assign, transfer and set over, unto Assignee, its successors, legal representatives and assigns, the entire right, title, and interest in the United States of America, and its territories and possessions in, to and under said improvements, and any Patent Applications in the United States of America and all divisions, renewals and continuations thereof, and all Patents of the United States of America which may be granted thereon and all reissues and extensions thereof, and all rights of priority under International Conventions; and Assignor hereby authorizes and requests the Commissioner of Patents of the United States of America to issue all Patents for said improvements to Assignee, its successors, legal representatives and assigns, in accordance with the terms of this instrument.

AND ASSIGNOR HEREBY covenants and agrees that it will communicate to Assignee, its successors, legal representatives and assigns, any facts known to it respecting said improvements, and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid Assignee, its successors, legal representatives and assigns, to obtain and enforce proper patent protection for said improvements in the United States of America.

IN TESTIMONY WHEREOF, Assignor intending to be legally bound has hereunto affixed its signature.

This 8th day of May, 2006 Masakatsu Urairi  
Signature of Masakatsu URAIRI

This 8th day of May, 2006 Atsushi Hino  
Signature of Atsushi HINO

This 8th day of May, 2006 Naoyuki Matsuo  
Signature of Naoyuki MATSUO

This 8th day of May, 2006 Tomokazu Takahashi  
Signature of Tomokazu TAKAHASHI

This 8th day of May, 2006 Takeshi Matsumura  
Signature of Takeshi MATSUMURA

This 8th day of May, 2006 Syouji Yamamoto  
Signature of Syouji YAMAMOTO

Witnessed by:

  
Kenichi FUKUI